

(2) No data element contained in the corresponding official EDGAR filing is changed, deleted or summarized in the XBRL-Related Documents;

(3) The XBRL-Related Documents correlate to the appropriate version of a standard taxonomy, supplemented with extension taxonomies as specified in the EDGAR Filer Manual (§232.11);

(4) Each data element contained in the XBRL-Related Documents is matched with an appropriate tag in accordance with any applicable taxonomy; and

(5) The XBRL-Related Documents contain any additional mark-up related content (e.g., the XBRL tags themselves, identification of the core XML documents used and other technology related content) not found in the corresponding official EDGAR filing that are necessary to comply with the EDGAR Filer Manual requirements.

(d) The filing with which XBRL-Related Documents are submitted as an exhibit must contain the disclosures specified in paragraph (d)(1) of this section in the location specified in paragraph (d)(2) of this section.

(1) The filing must disclose:

(i) That the financial information contained in the XBRL-Related Documents is “unaudited” or “unreviewed,” as applicable (but only if the mandatory content contained in the XBRL-Related Documents contains information other than risk/return summary information submitted under paragraph (b)(1)(iv) of this section);

(ii) That the purpose of submitting the XBRL-Related Documents is to test the related format and technology and, as a result, investors should not rely on the XBRL-Related Documents in making investment decisions; and

(iii) The identity of the corresponding official EDGAR filing (but only if the filing is a Form 8-K or Form 6-K or an amendment to a Form 8-K or Form 6-K and a purpose of filing the form was to submit as an exhibit XBRL-Related Documents that present information related to financial information filed as part of a different form in the corresponding official EDGAR filing).

(2) The disclosures required by paragraph (d)(1) of this section must appear within the XBRL-Related Documents

as a tagged data element and, as applicable, in:

(i) The exhibit index of a Form 10-K (§249.310 of this chapter), 10-Q (§249.308a of this chapter), 10 (§249.210 of this chapter), 10-SB (§249.210b of this chapter), 10-KSB (§249.310b of this chapter), 10-QSB (§249.308b of this chapter), 20-F or N-1A and, in the case of risk/return summary information submitted under paragraph (b)(1)(iv) of this section, within the XBRL-Related Documents as a tagged data element;

(ii) Item 2.02 or 8.01 of a Form 8-K; or

(iii) The body of a Form 6-K, N-CSR (§274.128 of this chapter) or N-Q (§274.130 of this chapter).

NOTE TO §232.401: Although XBRL-Related Documents are required by this section to comply with content and format requirements related to the corresponding official EDGAR filing, the purpose of submitting the XBRL-Related Documents is to test the related format and technology and, as a result, investors and others should continue to rely on the official version of the filing and not rely on the XBRL-Related Documents in making investment decisions.

[70 FR 6571, Feb. 8, 2005, as amended at 72 FR 39299, July 17, 2007; 72 FR 48742, Aug. 24, 2007; 74 FR 4587, Jan. 26, 2009; 74 FR 6814, Feb. 10, 2009; 74 FR 7775, Feb. 19, 2009]

#### § 232.402 Liability for XBRL-Related Documents.

(a) *Not deemed filed for liability purposes.* XBRL-Related Documents, regardless of whether they are exhibits to a document incorporated by reference into a filing:

(1) Are not deemed filed for purposes of section 11 of the Securities Act (15 U.S.C. 77k), section 18 of the Exchange Act (15 U.S.C. 78r), or section 34(b) of the Investment Company Act (15 U.S.C. 80a-33(b)), or otherwise subject to the liabilities of these sections, and are not part of any registration statement to which they relate;

(2) Are not deemed incorporated by reference;

(3) Are subject to all other liability and anti-fraud provisions of these Acts; and

(4) Are deemed filed for purposes of Item 103 of Regulation S-T (§232.103).

(b) *Accurate reflection of underlying documents.* An electronic filer is not

liable under the Securities Act, Exchange Act, Trust Indenture Act or Investment Company Act for information in its XBRL-Related Documents that complies with the requirements of Rule 401 of Regulation S-T (§232.401) to the extent that such information was not materially false or misleading in the corresponding official EDGAR filing. To the extent the information in an electronic filer's XBRL-Related Documents does not comply with the requirements of Rule 401, the information in the XBRL-Related Documents will be deemed to comply with Rule 401 for purposes of this paragraph if the electronic filer makes a good faith and reasonable attempt to comply with Rule 401 and, as soon as reasonably practicable after the electronic filer becomes aware that the information in the XBRL-Related Documents does not comply with Rule 401, the electronic filer amends the XBRL-Related Documents and, as a result, the information complies with Rule 401.

[70 FR 6571, Feb. 8, 2005, as amended at 72 FR 39299, July 17, 2007; 74 FR 6814, Feb. 10, 2009]

**§§ 232.403–232.404 [Reserved]**

**§ 232.405 Interactive Data File submissions and postings.**

*Preliminary Note 1.* Sections 405 and 406T of Regulation S-T (§§ 232.405 and 232.406T) apply to electronic filers that submit or post Interactive Data Files. Item 601(b)(101) of Regulation S-K (§229.601(b)(101) of this chapter), paragraph (101) of Part II—Information Not Required to be Delivered to Offerees or Purchasers of both Form F-9 (§239.39 of this chapter) and Form F-10 (§239.40 of this chapter), paragraph 101 of the Instructions as to Exhibits of Form 20-F (§249.220f of this chapter), paragraph B.(15) of the General Instructions to Form 40-F (§249.240f of this chapter), paragraph C.(6) of the General Instructions to Form 6-K (§249.306 of this chapter), and General Instruction C.3.(g) of Form N-1A (§§ 239.15A and 274.11A of this chapter) specify when electronic filers are required or permitted to submit or post an Interactive Data File (§232.11), as further described in the Note to § 232.405.

*Preliminary Note 2.* Section 405 imposes content, format, submission and Web site posting requirements for an Interactive Data File, but does not change the substantive content requirements for the financial and other disclosures in the Related Official Filing (§232.11).

*Preliminary Note 3.* Section 406T addresses liability related to Interactive Data Files.

(a) *Content, format, submission and posting requirements—General.* An Interactive Data File must:

(1) Comply with the content, format, submission and Web site posting requirements of this section;

(2) Be submitted only by an electronic filer either required or permitted to submit an Interactive Data File as specified by Item 601(b)(101) of Regulation S-K, paragraph (101) of Part II—Information Not Required to be Delivered to Offerees or Purchasers of either Form F-9 or Form F-10, paragraph 101 of the Instructions as to Exhibits of Form 20-F, paragraph B.(15) of the General Instructions to Form 40-F, paragraph C.(6) of the General Instructions to Form 6-K, or General Instruction C.3.(g) of Form N-1A, as applicable, as an exhibit to:

(i) A form that contains the disclosure required by this section; or

(ii) If the electronic filer is not an open-end management investment company registered under the Investment Company Act, an amendment to a form that contains the disclosure required by this section if the amendment is filed no more than 30 days after the earlier of the due date or filing date of the form and the Interactive Data File is the first Interactive Data File the electronic filer submits or the first Interactive Data File the electronic filer submits that complies or is required to comply, whichever occurs first, with paragraphs (d)(1) through (d)(4), (e)(1), and (e)(2) of this section;

(3) Be submitted in accordance with the EDGAR Filer Manual and, as applicable, either Item 601(b)(101) of Regulation S-K, paragraph (101) of Part II—Information Not Required to be Delivered to Offerees or Purchasers of either Form F-9 or Form F-10, paragraph 101 of the Instructions as to Exhibits of Form 20-F, paragraph B.(15) of the General Instructions to Form 40-F, paragraph C.(6) of the General Instructions to Form 6-K, or General Instruction C.3.(g) of Form N-1A; and

(4) Be posted on the electronic filer's corporate Web site, if any, in accordance with, as applicable, either Item